IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

GMAC MORTGAGE COMPANY,)
Plaintiff,)
V.) Civil No. 04-12448-GAC
JEFFREY L. BAYKO, SR., et al.,)
Defendants.)

UNITED STATES' REQUEST FOR AN ADDITIONAL TWO DAYS TO RESPOND TO THE COMMONWEALTH'S MOTION TO DISMISS¹

On December 21, 2004, the Commonwealth of Massachusetts filed and served a motion to dismiss the above-captioned proceeding on the grounds that "the Eleventh Amendment to the Constitution bars this action against the Commonwealth in this Court, and (2) the Commonwealth is an indispensable party to this case." An extension was given to the United States to allow for the filing of this document on or before February 4, 2005. However, the United States is further refining the arguments made to the First Circuit Court of Appeals in Horizon Bank & Trust v. Flaherty, 309 F.Supp.2d 178 (D.Mass. 2004), dismissed as moot, 391 F.3d 98 (1st Cir. 2004), and requests an

¹ No memorandum is submitted in support of this request as it is not a motion. As provided by Rule 6(b)(1) of the Federal Rules of Civil Procedure, the district court has discretion to grant requests to enlarge time "without motion or notice before the expiration of the period." (emphasis added) In contrast, Rule 6(b)(2) limits enlargements to the granting of motions made upon grounds of excusable neglect. Accordingly, here we are making a timely request under Rule 6(b)(1).

additional two days to complete the briefing and review process within the Department of Justice.2

Accordingly, the United States requests that this Court extend the time in which the United States may respond to the Commonwealth's motion to February 8, 2005.

Respectfully submitted,

MICHAEL J. SULLIVAN United States Attorney

BARBARA HEALY SMITH **Assistant United States Attorney**

/s/ Lydia Bottome Turanchik LYDIA BOTTOME TURANCHIK Trial Attorney, Tax Division U.S. Department of Justice Post Office Box 55 Ben Franklin Station Washington, D.C. 20044 Telephone: (202) 307-6560

It is hereby certified that a copy of the above document has been served on each counsel of record, and each party appearing pro se, by First Class Mail on this 4th day of February, 2005.

/s/ Lydia Bottome Turanchik LYDIA BOTTOME TURANCHIK

² Counsel for the United States left a voice mail message for counsel for the Commonwealth of Massachusetts, but it is believed that Ms. McAuliffe may be out of the office today as she has not returned this phone call.

Service List

Eileen Ryan McAuliffe Commonwealth of Massachusetts Department of Revenue Post Office Box 9565 100 Cambridge Street Boston, MA 02114-9565

Christine Ann Faro Charles Rotondi 79 State Street Newburyport, MA 01950

Michele A. Rooke Doherty, Wallace, Pillsbury & Murphy 1414 Main Street, Suite 1900 Springfield, MA 01144

Timothy Sullivan Andover Law, P.C. 451 Andover Street North Andover, MA 01845

David Rosen Harmon Law Offices P.O. Box 610389 Newton Highlands, MA 02461

Hans Hailey 225 Friend Street Boston, MA 02114

Gary Evans 8 Prospect Street Georgetown, MA 01833

John Aquino Anderson & Aquino 260 Franklin Street Boston, MA 02110